MS-5



Enter TOWN/CITY Name Here >	Milton					
Enter Calendar Reporting Year Here >	2011					
(January 1 to December 31)						
Enter Optional Reporting Year Here >	n/a					
(July 1 to June 30)						
DOES THE TOWN/CITY ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY, CAPITAL PROJECT OR SPECIAL REVENUE FUNDS?	Yes					
	Enter Yes or No in box	above & see	instructions.			1
	State of New Hampshi		nt of Revenue A	dministration		
	Municipal Services Div	rision				l
	P.O. Box 487					
	Concord, NH 03302-0					
Return Completed Form By A	Telephone: (603) 230-					
Underpenalties of perjury, I declare that I have	examined the information of	ontained in this f	orm and to the best	of my belief it is true,	correct and complete.	
Under penallies of perjury, I declare that I have examined the inform than the city/town officials, this declaration is based on all information from the city/town of type)	PREPARER nation contained in this form a on of which the preparer has	and to the best o knowledge.)		a, correct and complete	a. (If prepared by a per	rson other
Vachon Clukay & Company PC		ĺ	2-0	Clare	& Carpen	PC
Regular Office Hours		Em	ail address	- un reg	4 and	/
8:00 am - 5:00 pm Monday - Friday		va	chondukay@vacho	inclukay.com		
FOR DRA USE ONLY		M	IUNICIPAL SI	ERVICES DIVIS	ION	
		P.	O. BOX 487, (CONCORD, NH	03302-0487	
RECEIVED			((603)230-5090		
AUG 24 2012						
NH DEPT OF REV ADMIN MUNICIPAL SERVICES						MS-5

Rev. 01/12

Milton

1	2	Reporting Year =		OP FY Reporting Year		
	<u> </u>		4	5		
	EXPENDITURE	Voted	Other	Actual		
Acct. #	LAFENDITORE	Appropriations Final MS-2	Authorizations*	Expenditures		
	GOVERNMENT TOTAL =	Final WO-2	Explain Below			
10.31				VALUE OF EAST OF		
4130-4139	Executive	237,899	And the state of t	231,716		
4140-4149	Election,Reg.& Vital Statistics	109,587		101,445		
4150-4151	Financial Administration	700,001		301,440		
4152	Property Assessment	106,318		80,876		
4153	Legal Expense	24,000		38,859		
4155-4159	Personnel Administration	489,506		464,175		
4191-4193	Planning & Zoning					
4194	General Government Buildings	151,357		154,192		
4195	Cemeteries					
4196	Insurance					
4197	Advertising & Regional Assoc.					
4199	Other General Government	15,320		3,681		
4	BLIC SAFETY TOTAL =					
4210-4214	Police	580,041		584,538		
4215-4219	Ambulance	173,971		165,398		
4220-4229	Fire	149,446		153,038		
4240-4249	Building Inspection	73,625		54,440		
4290-4298	Emergency Management	4,001		4,000		
4299	Other (Incl. Communications)	1				
AIRPORT/	AVIATION CENTER TOTAL = show detail below			on a parameter process.		
4301-4309	Airport Operations					
HIGHW	AYS & STREETS TOTAL =					
4311	Administration					
4312	Highways & Streets	571,853		542,963		
4313	Bridges					
4316	Street Lighting	14,000		13,757		
CONTROL OF STREET STATE OF STREET	Other					
S/	NITATION TOTAL =					
4321	Administration			The Land of Acres of Many of		
4323	Solid Waste Collection					
4324	Solid Waste Disposal	194,175		181,196		
4325	Solid Waste Facility Clean-up					
326-4329	Sewage Coll, & Disposal & Other	73,278		106,258		
	Page Sub-Totals	2,968,378	0	2,890,528		

	Explanation for "Other Authorizations" (Column 4)
Acct.#	(Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)

Reporting Year = 2011 OP FY Reporting Year = n/a 2 3 4 5 Voted Other Actual **EXPENDITURE Appropriations** Authorizations* Expenditures Acct. # Final MS-2 Explain Below WATER DISTRIBUTION & TREATMENT = show detail below 4331 Administration 4332 Water Services 4335-4339 Water Treatment, Conserv.& Other ELECTRIC = show detail below: 4351-4352 Admin, and Generation 4353 Purchase Costs 4354 Electric Equipment Maintenance Other Electric Costs 4369 HEALTH = Show detail below 4411 Administration 4414 Pest Control 4415-4419 Health Agencies & Hosp. & Other 22,352 20,852 WELFARE = Ym 7 show detail below 4441-4442 Administration & Direct Assist, 145,928 ntergovernmental Welfare Pymis Vendor Payments & Other 4445-4449 CULTURE & RECREATION = show detail below 4520-4529 Parks & Recreation 40,742 41,408 4550-4559 Library 45,347 41,606 4583 Patriotic Purposes 4589 Other Culture & Recreation CONSERVATION = show detail below 4611-4612 Admin.& Purch. of Nat, Resources Other Conservation 4631-4632 Redevelopment and Housing 4651-4659 Economic Development DEBT SERVICE = show detail below 🤲 👊 4711 Princ - Long Term Bonds & Notes 4721 Interest-Long Term Bonds & Notes Int. on Tax Anticipation Notes 4723 15,500 4790-4799 Other Debt Service Page Sub-Totals 269,869 232,649

Acct.#	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
<u> </u>	

		Reporting Year =	2011	OP FY Reporting Year		
1	2	3	4	5		
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures		
	CAPITAL OUTLAY show detail below	To the surface control of				
4901	Land					
4902	Machinery, Vehicles & Equipment	144,480		134,590		
4903	Bulldings					
4909	Improvements Other Than Bidgs.	290,000	12,246	302,248		
OPE	RATING TRANSFERS OUT show detail below		\$ 100 miles			
4912	To Special Revenue Fund	·				
4913	To Capital Projects Fund					
4914	To Enterprise Fund					
	- Sewer					
·	- Water					
	- Electric					
	- Airport			<u></u>		
4915	To Capital Reserve Fund	155,500		155,500		
4916	To Expend.Trust Fund - not #4917					
4917	To Health Maint, Trust Funds					
4918	To Nonexpendable Trust Funds					
4919	To Fiduciary Funds					
	Page Sub-Totals	589,980	12,246	592,336		
	Total Local Expenditure Sub-Totals	3,828,227	12,246	3,715,513		
PAYMEN	TS TO OTHER GOVERNMENTS					
4931	Taxes Assessed for County	1,028,525		1,028,525		
1 4932	Taxes Assessed for Village Dist.					
4933	Taxes Assessed for Local Educ.	4,504,022		4,504,022		
4934	Taxes Assessed for State Educ.	972,635		972,635		
4939	Payments to Other Governments					
ess: Proprietary.	Capital Project or Special Revenue Funds	(73,278)		(108,258)		

10,258,131

	Explanation for "Other Authorizations" (Column 4)
Acct.#	(Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4909	Add: Prior year carryforward appropriation of \$25,883; Less: Current year carryforward appropriation of (\$13,637)

/S-5	Financial	Report of	the Budget	Town/City of
10.0	rmanciai	MODULE OF	rua punnar -	· TOWN/City o

Reporting Year Op FY Reporting Year 2011

			2011		
1	2	1	n/a 4		
Acct.#	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues		
	TAXES		Lifeton Reference		
3110	Property Taxes (commitment less overlay)	8,532,281	8,460,16		
3120	Land Use Change Taxes - General Fund	3,200	5,400,10		
3121	Land Use Change Taxes - Conservation Fund	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
3180	Resident Taxes				
3185	Timber Taxes	12,600	11,16		
3186	Payment in Lieu of Taxes	000 31	11,10		
3187	Excavation Tax (\$.02 cents per cu yd)				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes	171,822	10170		
	Inventory Penalties	171,022	164,36		
	LICENSES, PERMITS & FEES				
3210	Business Licenses & Permits	aki fingka terejan financia karanga karanga karanga.	Kereli, e er odes paren er sammer det signinger i		
3220	Motor Vehicle Permit Fees	570 000			
3230	Bullding Permits	570,000	584,05		
3290	Other Licenses, Permits & Fees	15,500	18,07		
3311-3319	From Federal Government	6,000	36,35		
33.1-3819	FROM STATE	7.7.37			
3351 3352	Shared Revenues	205.00			
3352	Meals & Rooms Tax Distribution	205,406	205,40		
	Highway Block Grant	130,900	130,90		
3354 3355	Water Pollution Grent				
	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		1,87		
Accordance	From Other Governments				
	CHARGES FOR SERVICES				
	Income from Departments	27,900	21,08		
3409	Other Charges	2,000	3,30		
	MISCELLANEOUS REVENUES		Assetting Colleges		
	Sale of Municipal Property	24,000	14,00		
	Interest on Investments	20,000	2,44		
MK-10588 33656	Other		18,97		
1 A SEC 18 CALL	INTERFUND OPERATING TRANSFERS IN				
	From Special Revenue Funds				
	From Capital Projects Funds		5		
3914	From Enterprise Funds				
	Sewer - (Offset)	92,500	191,63		
	Water - (Offset)				
- 10	Electric - (Offset)				
	Airport - (Offset)				
	From Capital Reserve Funds				
	From Trust & Fiduciary Funds				
3917 7	[ransfers from Conservation Fund	an I dan dan kecamatan kelabahan dan berasa dan dan	en 18 april 1881 I 1888 English and a special and a sp		
	OTHER FINANCING SOURCES				
3934 F	Proceeds from Long Term Bonds & Notes				
MENTERS OF STREET STREET	Capital Project or Special Revenue Funds	(92,500)	(131,63-		
тот	ALIGENERAL FUNDIREVENUEL .	9,721,409	9,652,213		

General Fund Balance Sheet for Town/City of		Milton ional Reporting Year =	2011		
A ASSETS	Acct.#	A SECURE AND ADDRESS OF THE PROPERTY OF THE PR	End of year		
Current assets	(a)	(b)	(c)		
a. Cash and equivalents	1010	2,068,287	2,373,602		
b, Investments	1030		2,070,002		
c. Restricted Assets					
d. Taxes receivable	1080	873,098	824,478		
e. Tax liens receivable	1110	493,546	499,481		
f. Accounts receivable	1150	34	·		
g. Due from other governments	1260				
h. Due from other funds	1310	88,732	98,106		
i. Other current assets	1400		43,005		
j. Tax deeded property (subject to resale)	1670		· · · · · · · · · · · · · · · · · · ·		
TOTALASSETS		3,523,697	3,838,672		
B. LABILITIES AND FUND FOURTY	Acct #	Beginning of Year	. □End of year :		
Current liabilities	(a)	(b)	(c)		
a. Warrants and accounts payable	2020	108,322	151,755		
b. Compensated absences payable	2030		,		
c. Contracts payable	2050				
d. Due to other governments	2070	870	901		
e. Due to school districts	2075	1,887,2(6)	2,616,592		
f. Due to other funds	2080	262,611	267,230		
g. Deferred revenue	2220	13,644	11,384		
h. Notes payable - Current	2230		•		
I. Bonds payable - Current	2250				
. Other payables	2270				
TOTAL CURRENT LIABILITIES		2,272,663	3,047,862		
Fund equity *	1111				
a. Nonspendable Fund Balance	2440		43,005		
b. Restricted Fund Balance	2450		-,		
c. Committed Fund Balance	2460	25,883	13,637		
d. Assigned Fund Balance	2490	69,698	90,304		
e. Unassigned Fund Balance	2530	1,155,453	643,864		
ALTIOTAL FUND EQUITY		1,251,034	790,810		
SETOTAL LIABILITIES AND FUNDIEQUITY	100	3,523,697	3,838,672		

MS-5					
W-5-	RECONCILIATION (to assist in balance sheet preparation)				
GENFRA	L'FUND BALANCE SHEET RECONCILATION	(G 5-1)		l verteels	
CEULIUS	Total Revenues From Page 5	107541			2015/1979/04/950
	Less Expenditures From Page 4		9,652,213 10,112,437		
**************************************	Increase (decrease)		(460,224)		
			(300 247)	***************************************	
	Ending Fund Equity From Balance Sheet		790,810		
I take a code to to a common	Less Beginning Fund Equity From Balance Sheet	-	1,251,034		
	Increase (decrease)		(460,224)		
or and a consider to					
RECONC	LIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2076				7
. School di	strict liability at beg, of year (From balance sheet Acct # 2075, column b)			1,887,217	<u> </u>
. ADD: Sch	ool district assessment for current year	-		5,476,657	·
3. TOTAL LI	ABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			7,363,874	
. SUBTRA	CT: Payments made to school district		<	4,747,282	> /
	(To balance sheet Acct # 2075, column c)	+		2,616,592	/
Marie Santa				of all the	ibrationes
RECONCI	LIATION OF TAX ANTICIPATION NOTES	1386	era nagrada, sauran	Amount	
Chad tarm	(TANG) debt as be elected as see				
	(TANS) debt at beginning of year	\$:	-0-	
ADD: New i	issues during current year	\$		None	
. ADD: New i	issues during current year F: Issues retired during current year	\$	<	None	>
ADD: New i	issues during current year	\$ 	<	None	>
ADD: New i	issues during current year F: Issues retired during current year	\$	<	None	>
ADD: New i	issues during current year F: Issues retired during current year	\$	<	None	>
ADD: New i	issues during current year F: Issues retired during current year	\$	<	None	>
ADD: New i	issues during current year F: Issues retired during current year	5	<	None	>
ADD: New i	issues during current year F: Issues retired during current year	5	<	None	>
ADD: New i	issues during current year F: Issues retired during current year	-)	<	None	>
ADD: New i	issues during current year F: Issues retired during current year	\$	<	None	>
ADD: New i	issues during current year F: Issues retired during current year	5)	<	None	>
ADD: New i	issues during current year F: Issues retired during current year	5	<	None	>
ADD: New i	issues during current year F: Issues retired during current year	5)	<	None	
ADD: New i	issues during current year F: Issues retired during current year	5	<	None None	>
ADD: New i	issues during current year F: Issues retired during current year	\$	<	None None	
ADD: New i	issues during current year F: Issues retired during current year	5	<	None None	
ADD: New i	issues during current year F: Issues retired during current year		<	None None	>
ADD: New i	issues during current year F: Issues retired during current year		<	None None	>

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MS-5 Financial Report of the Budget

Milton

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	Bonds o/s	at end of	year	5										64	
	Bonds	retired this	year	(1)										, va	
	Bonds	issued this	year	(h)										49	
	Bonds avs	at beginning	of year	(6)											
		Date of final	payment	69											
ત્ર્ય ct funds)		Interest	rate	(9)											
Up FT Reporting Tear = rua tary and capital project		Anrual	installment	<u> </u>											
AUTI ncluding proprie			Purpose	9	neral obligation bond										
NG-TERN DEBT (I		Original	obligation	ē	is no outstanding ge									\$	
AMORTIZATION OF LONG-TERM DEBT (including proprietary and capital project funds)			Description	(a)	The Town of Milton has no outstanding general obligation bonds.									TOTAL	Remarks

See accompanying independent accountant's compilation report

Journal Entry Approval Form

TO:

Vachon Clukay & Company PC August 10, 2012 JOURNAL ENTRIES

DATE:

RE:

CLIENT: Town of Milton, New Hampshire

SERVICE: Compilation of Form MS-5

BALANCE SHEET DATE: December 31, 2011

We approve all the journal entries proposed in the attached schedule for our MS-5 Compilation referred to above.

Tony Mincu

Town Administrator